

Crediting Tofu and Tofu Products in the National School Lunch Program and School Breakfast Program

This guidance applies to the U.S. Department of Agriculture's (USDA) meal patterns for grades K-12 and preschoolers (ages 1-4) in the National School Lunch Program (NSLP), School Breakfast Program (SBP), Seamless Summer Option (SSO) of the NSLP, and Afterschool Snack Program (ASP) of the NSLP. For information on the meal patterns and crediting foods for grades K-12, visit the Connecticut State Department of Education's (CSDE) [Meal Patterns for Grades K-12 in School Nutrition Programs](#) and [Crediting Foods in School Nutrition Programs](#) webpages. For information on the meal patterns and crediting foods for preschoolers, visit the CSDE's [Meal Patterns for Preschoolers in School Nutrition Programs](#) webpage.

Quantities for the meat/meat alternates component are indicated as ounce equivalents in the NSLP meal pattern for grades K-12; and as ounces in the ASP meal pattern for grades K-12, and the NSLP and ASP meal patterns for preschoolers. The amount that credits as 1 ounce equivalent or 1 ounce of meat/meat alternates is the same. This document refers to ounce equivalents for simplicity.



Commercial tofu and tofu products must meet the two criteria below to credit as the meat/meat alternates component in the meal patterns for school nutrition programs.

1. The product must be easily recognizable as a meat substitute. Examples include tofu burgers and tofu sausage.
2. The tofu ingredient must contain at least 5 grams of protein in a 2.2-ounce serving by weight ($\frac{1}{4}$ cup volume equivalent).



School food authorities (SFAs) must maintain documentation on file to indicate that tofu products comply with these requirements.

Commercial Products Made with Tofu

For commercial tofu products, the tofu ingredient must contain 5 grams of protein in 2.2 ounces to credit as 1 ounce equivalent of the meat/meat alternates component. Menu planners cannot use the Nutrition Facts panel to determine if commercial tofu products meet this requirement. The Nutrition Facts panel shows the amount of protein in the **food**, not the amount of protein in the **tofu ingredient**. To credit tofu products in school meals, SFAs must obtain a product formulation statement (PFS) from the manufacturer that indicates the amount of protein in the product per serving. For more information, refer to the CSDE's resources, [Product Formulation Statements](#), and [Accepting Processed Product Documentation in the NSLP and SBP](#), and the USDA's PFS forms and [Tips for Evaluating a Manufacturer's Product Formulation Statement](#). For additional guidance on documentation for

Crediting Tofu and Tofu Products in the NSLP and SBP

commercial products, visit the “[Crediting Commercial Processed Products](#)” section of the CSDE’s [Crediting Foods in School Nutrition Programs](#) webpage.

Products made with tofu that are not easily recognized as meat substitutes cannot credit as the meat/meat alternates component, even if they meet USDA’s protein requirement. Examples include tofu blended into a recipe (such as soup) and tofu that does not represent a meat substitute, e.g., tofu noodles. These foods do not meet the customary and usual function of the meat/meat alternates component. The USDA’s intent for this requirement is to ensure that SFAs offer foods from the meat/meat alternates component in a form that is recognizable to students. The USDA emphasizes the importance of the nutrition education aspect of school nutrition programs, which includes the goal of helping children easily recognize the key food groups that contribute to a healthy meal.

Commercial Tofu

Menu planners must use the Nutrition Facts panel to determine if a commercial tofu product meets the USDA’s protein requirement. A product that contains at least 5 grams of protein in a 2.2-ounce serving by weight provides 1 ounce equivalent of the meat/meat alternates component. Table 1 shows the steps for determining compliance with the USDA’s protein requirement, using the sample Nutrition Facts panel for the tofu product on the right.

This product contains 6.6 grams of protein in 2.2 ounces, which exceeds the USDA’s minimum protein requirement of 5 grams. Therefore, a 2.2-ounce serving of this product provides 1 ounce equivalent of the meat/meat alternates component, if the product also meets the USDA’s requirement for being easily recognizable as a meat substitute.

SFAs must maintain product documentation on file for the Administrative Review of school nutrition programs.



Nutrition Facts	
5 servings per container	
Serving Size	3 oz. (85 g)
Amount Per Serving	
Calories	90
% Daily Value*	
Total Fat 5 g	8%
Saturated Fat 0.5g	
Trans Fat 0g	
Cholesterol 0mg	0%
Sodium 15 mg	1%
Total Carbohydrates 2g	1%
Dietary Fiber 0g	20%
Sugars 0g	
Including 0g Added Sugars	
Protein 9 g	
Vitamin D 0mcg	0%
Calcium 0mg	0%
Iron 0mg	0%
Potassium 150mg	4%
* The % Daily Value tells you how much a nutrient in a serving of food contributes to a daily diet. 2,000 calories a day is used for general nutrition advice	
Ingredients: Filtered water, organic soybeans, nigari (a natural coagulant)	

Crediting Tofu and Tofu Products in the NSLP and SBP

Table 1. Steps for determining if a tofu product meets the protein requirement

1. List the grams (g) of protein per serving from the Nutrition Facts label.	A	9	grams
2. List the serving size in ounces (oz) from the Nutrition Facts label.	B	3	ounces
3. Calculate the grams of protein per ounce (divide A by B).	C	3	grams per ounce
4. Calculate the grams of protein in 2.2 ounces (multiply C by 2.2).	D	6.6	grams in 2.2 ounces
5. Is the amount in D at least 5 grams? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If “yes,” the product meets the minimum protein requirement.			

Resources

Accepting Processed Product Documentation in the NSLP and SBP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting_Proccsed_Product_Documentation_SNP.pdf

Afterschool Snack Program Handbook (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASP_Handbook.pdf

Child Nutrition (CN) Labeling Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN_Labeling_Program.pdf

Food Buying Guide for Child Nutrition Programs (USDA):

<https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs>

Meat/Meat Alternates Component for Grades K-12 in the ASP (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Afterschool-Snack-Program/Documents#MMAK12>

Meat/Meat Alternates Component for Preschoolers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-Preschoolers-in-School-Nutrition-Programs/Related-Resources#MMA>

Menu Planning Guide for Preschoolers in the NSLP and SBP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Menu_Planning_Guide_Preschool.pdf

Menu Planning Guide for School Meals for Grades K-12 (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Menu-Planning-Guide-for-School-Meals>

Crediting Tofu and Tofu Products in the NSLP and SBP

Product Formulation Statement (Product Analysis) for Meat/Meat Alternate (M/MA) Products in Child Nutrition Programs (USDA):

https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Meats-Meat_Alternates_Fillable_508.pdf

Product Formulation Statements (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Product_Formulation_Statements.pdf

Resources for the Preschool Meal Patterns (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Resources_Preschool_Meal_Patterns.pdf

Resources for the School Meal Patterns for Grades K-12 (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/MealPattern/Resources_School_Meal_Patterns_grades_K-12.pdf

Reviewer's Checklist for Evaluating Manufacturer Product Formulation Statements for Meat/Meat Alternates (USDA):

https://fns-prod.azureedge.net/sites/default/files/reviewer_checklist.pdf

Tips for Evaluating a Manufacturer's Product Formulation Statement (USDA):

<https://fns-prod.azureedge.net/sites/default/files/cn/manufacturerePFStipsheet.pdf>

USDA Memo SP 53-2016 and CACFP 21-2016: Crediting Tofu and Soy Yogurt Products in the School Meal Programs and the CACFP:

<http://www.fns.usda.gov/crediting-tofu-and-soy-yogurt-products-school-meal-programs-and-cacfp>

Crediting Tofu and Tofu Products in the NSLP and SBP



For more information, visit the CSDE's [Crediting Foods in School Nutrition Programs](#) and [Meal Patterns for Preschoolers in School Nutrition Programs](#) webpages, or contact the [school nutrition programs staff](#) in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Credit_Tofu_SNP.pdf.

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Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
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- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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